

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 83RD LEGISLATIVE REGULAR SESSION

May 10, 2013

TO: Honorable Harvey Hilderbran, Chair, House Committee on Ways & Means

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: SB359 by Hinojosa (relating to the selection of certain members of the board of directors of an appraisal district.), **Committee Report 2nd House, Substituted**

<p>No fiscal implication to the State is anticipated.</p>
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This bill would amend Section 6.03 of the Tax Code, regarding property taxation, local administration, and appraisal districts, to add junior college districts to the types of taxing units that appoint members to an appraisal district's board of directors. A chief appraiser would be required to deliver to junior college districts participating in the appraisal district notice of the junior college's number of votes. This change would apply to terms beginning on or after January 1, 2014.

The bill would also amend Section 6.031 of the Tax Code to require the board of directors of an appraisal district to provide for junior college district participation in the selection of members of the board in the same manner as the school district that imposes the lowest total dollar amount of property taxes in the appraisal district among all school districts in that appraisal district. This requirement would apply only if the appraisal district increases the number of member on the board of directors or changes the method or procedure for appointing the members.

The bill would not affect taxable property values, tax rates, collection rates, or any other variable which might affect the revenues of units of local governments or the state.

This bill would take effect immediately upon enactment, assuming that it received the requisite two-thirds majority votes in both houses of the Legislature. Otherwise, it would take effect September 1, 2013.

Local Government Impact

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: UP, KKR, SD, SJS